

**Better GPRA Quantity Indicators Are Needed
for Toll-Free Telephone Service**

August 2001

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DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20220

INSPECTOR GENERAL
for TAX
ADMINISTRATION

August 14, 2001

MEMORANDUM FOR COMMISSIONER, WAGE AND INVESTMENT DIVISION
COMMISSIONER, SMALL BUSINESS/SELF-EMPLOYED
DIVISION

A handwritten signature in cursive script, reading "Pamela J. Gardiner".

FROM: Pamela J. Gardiner
Deputy Inspector General for Audit

SUBJECT: Final Report - Better GPRA Quantity Indicators Are Needed for
Toll-Free Telephone Service

This report presents our review of the Government Performance and Results Act of 1993 (GPRA)¹ quantity indicators that the Internal Revenue Service (IRS) uses to report on its toll-free telephone service. Our objective was to evaluate the effectiveness of the IRS' performance plans in communicating progress towards meeting strategic goals and objectives.

In summary, the two GPRA indicators used for reporting on the quantity aspect of toll-free telephone service do not provide sufficient information to IRS management and the Congress for effective decision-making. In addition, these indicators do not address the true taxpayer experience in attempting to call the IRS' toll-free lines, nor do they address the cost of providing toll-free telephone service. To better comply with the GPRA, the IRS should develop GPRA quantity indicators for the toll-free telephone system that better reflect the taxpayer experience by including: a more realistic time standard for a government organization during which calls should be answered, separate statistics for automated calls and those answered by Customer Service Representatives, and a cost-per-call measure. In addition, these indicators should be confined to the three main toll-free telephone lines which taxpayers use for account information and tax law questions.

¹ Pub.L.No. 103-62, 107 Stat. 285.

The IRS agreed to make some changes to its GPRA quantity indicators for toll-free telephone service. However, the IRS neither designated a responsible management official for carrying out these actions, nor established target completion dates in its response to the draft report. While the IRS agreed with our recommendation to establish a time standard for answering calls, it disagreed with the portion of that recommendation relating to making the standard more reflective of a government organization than private industry. The IRS agreed to revise its indicators to include only the three main toll-free telephone lines. However, the IRS did not address whether it would develop a GPRA service-level indicator for automated calls or a cost-per-call indicator. In addition, we are concerned that the new service-level indicator for assistor calls continues to include some automated calls. We have included both the IRS' response and our comments regarding the response in the main body of this report. The full text of the IRS' comments is included as an appendix.

Copies of this report are being sent to the IRS managers who are affected by the report recommendations. Please contact me at (202) 622-6510 if you have questions or Gordon C. Milbourn III, Assistant Inspector General for Audit (Small Business and Corporate Programs), at (202) 622-3837.

**Better GPRA Quantity Indicators Are Needed
for Toll-Free Telephone Service**

Table of Contents

| | |
|--|---------|
| Executive Summary..... | Page i |
| Objective and Scope..... | Page 1 |
| Background | Page 2 |
| Results | Page 5 |
| Improved GPRA Quantity Indicators Are Needed for Effective Planning and Budget Allocation for the Toll-Free Telephone System | Page 6 |
| GPRA Quantity Indicators Should Be Revised to Include Only the Three Main Toll-Free Telephone Lines..... | Page 14 |
| Conclusion..... | Page 15 |
| Appendix I – Detailed Objective, Scope, and Methodology | Page 17 |
| Appendix II – Major Contributors to This Report..... | Page 18 |
| Appendix III – Report Distribution List..... | Page 19 |
| Appendix IV – Management’s Response to the Draft Report..... | Page 20 |

Better GPRA Quantity Indicators Are Needed for Toll-Free Telephone Service

Executive Summary

The Government Performance and Results Act of 1993 (GPRA)¹ requires all federal agencies to develop annual performance plans that must include indicators to measure progress towards their annual goals. These indicators are intended to inform the President, the Congress, and other interested parties of the expected level of achievement for a program or activity. The Internal Revenue Service (IRS) developed GPRA indicators to report on four categories related to its toll-free telephone service: quality of calls, quantity of calls, customer satisfaction, and employee satisfaction. This review concentrates only on those indicators related to the quantity of calls.

In 1998, the IRS placed a renewed emphasis on customer service by revising its mission statement to include providing top quality service by helping America's taxpayers to understand and meet their tax responsibilities. The IRS Commissioner has defined top quality service to include improving access to the IRS' toll-free telephone system, which is a cornerstone of its customer service operations. In support of its mission, the IRS set two goals for toll-free telephone service in Fiscal Year (FY) 2001:²

- "Increase ability to meet customer account service expectations."
- "Meet taxpayer demands for better traditional assistance services."

The FY 2001 budget for providing toll-free telephone services is \$385 million for salaries and benefits alone. This represents an increase of \$39 million over the FY 2000 budget.

Our audit objective was to determine whether the IRS' annual performance plans for the quantity measurement of toll-free telephone service provide an effective framework to communicate the progress towards meeting strategic goals and objectives in compliance with the GPRA requirements.

Results

The IRS has designated two GPRA quantity indicators for toll-free telephone service. They are Level of Service (LOS), which gives the percentage of total calls attempted that are answered, and Toll-Free Telephone Service Workload, which tells the total calls answered broken down by automated calls and those answered by a Customer Service Representative (CSR). While these indicators provide some useful information, they do

¹ Pub. L. No. 103-62, 107 Stat. 285.

² The first goal was established by the IRS' Small Business/Self-Employed Division, and the second goal was established by the Wage and Investment Division. The Customer Account Service functions of these two divisions share responsibility for the toll-free telephone system.

Better GPRA Quantity Indicators Are Needed for Toll-Free Telephone Service

not fully comply with guidance for implementing the GPRA provided by the Office of Management and Budget (OMB).³ The GPRA indicators should facilitate the assessment of whether performance goals, in this case meeting taxpayer expectations and demands for toll-free telephone service, have been achieved. However, the Workload indicator does not address the goals and the LOS indicator addresses only a portion of the goals – access to the system. Furthermore, neither of these indicators ties cost to programs as the GPRA requires agencies to do. Without better information on the actual taxpayer experience and the associated costs, the usefulness of the current GPRA quantity indicators to the Congress and IRS management is diminished.

Improved GPRA Quantity Indicators Are Needed for Effective Planning and Budget Allocation for the Toll-Free Telephone System

Neither of the two GPRA quantity indicators being used by the IRS for toll-free telephone service addresses the true taxpayer experience (i.e., how long taxpayers wait to receive assistance), nor do they measure the cost of providing toll-free telephone service. The OMB guidelines for implementing the GPRA state that plans should not “...skimp on what is measured, resulting in a narrowly-drawn or fragmented picture of performance.” In addition, they emphasize that “Agencies should strive to include goals or indicators for unit cost, even if only approximate costs can be estimated.” Cost data is essential for both the Congress and IRS management to make effective cost decisions about the toll-free telephone program.

Wage and Investment (W&I) Division management recently recommended to the IRS Commissioner the use of an indicator that describes the percentage of calls answered within a prescribed time period (i.e., 30 seconds).⁴ This is similar to an indicator that is commonly used by call centers in the private sector. While competitive industries tend to have goals for answering calls within a 15 to 30 second range, a more common goal for government organizations is 2 to 5 minutes. According to one guide⁵ on call center management, this measure ties the resources needed to get the desired results as well as gives the clearest indication of what callers experience when they attempt to call an organization. While this indicator would greatly improve the information provided about the IRS’ toll-free service, this replacement may still not provide GPRA quantity indicators that reflect:

- Separate measures of service provided to taxpayers via automated service versus service provided by CSRs.

³ *Preparation and Submission of Strategic Plans, Annual Performance Plans, and Annual Program Performance Reports* (OMB Circular No. A-11, Part 2, July 1999).

⁴ The IRS refers to this indicator as Assistor Response Level to avoid confusion with their current LOS indicator and the term “Service Level” that is most commonly used in the private sector.

⁵ Brad Cleveland and Julia Mayben, *Call Center Management on Fast Forward: Succeeding in Today’s Dynamic Inbound Environment*, (Annapolis: Call Center Press 1997), 25-27.

Better GPRA Quantity Indicators Are Needed for Toll-Free Telephone Service

- The cost of providing each of these two services.

The length of time that callers wait until assistance is received is less for automated calls than for CSR calls. Including both of these types of calls into one measure would present an inaccurate picture of the length of time that taxpayers are required to wait to speak with a CSR.

To provide both IRS management and the Congress with useful information to assess the progress of the toll-free telephone system in meeting the IRS' mission and to assist in budget decisions, the GPRA quantity indicators should be either revised or expanded to include the above information. Additionally, the proposed replacement indicator should include a time standard that more realistically reflects the expectations of government agencies.

GPRA Quantity Indicators Should Be Revised to Include Only the Three Main Toll-Free Telephone Lines

The GPRA indicators used by the IRS to report on the quantity of toll-free telephone services do not include data from the same toll-free telephone lines. The LOS indicator is based on five of the IRS' toll-free lines, while the workload indicators for "total calls answered" include several of the other toll-free lines as well as administrative lines. However, the Customer Account Services (CAS) functions from the W&I and Small Business/Self Employed (SB/SE) Divisions have managerial and budgetary responsibility for only the three main toll-free telephone lines⁶ which they refer to as the customer service lines.

Including the additional toll-free lines in the GPRA indicators distorts the true picture of the taxpayer experience in attempting to receive detailed information regarding customer account services. For example, as of March 24, 2001, including the two additional toll-free lines in the LOS calculation had increased that indicator by three percentage points. Furthermore, using additional toll-free lines in these GPRA quantity indicators erodes the connection between budget and performance that is an important aspect of the GPRA process.

⁶ The three Customer Account Service (CAS) telephone lines referred to throughout this report are:

- **1-800-829-1040** for tax law inquiries.
- **1-800-829-8815** for questions regarding notices, letters, or bills received from the IRS.
- **1-800-808-4262** for inquiries on the status of a tax refund.

Better GPRA Quantity Indicators Are Needed for Toll-Free Telephone Service

Summary of Recommendations

The CAS Directors in the W&I and SB/SE Divisions need to develop GPRA quantity indicators for their toll-free telephone service that provide an accurate representation of the taxpayer experience and include the cost of providing that experience. In addition, these indicators should be consistently reported to include only the three main customer service toll-free telephone lines and should provide separate data for automated services and services which involve interaction with IRS CSRs.

Management's Response: The IRS agreed to some changes to its GPRA quantity indicators for the toll-free telephone system, but disagreed with some aspects of the report. It will revise its indicators to include only the three main toll-free telephone lines. In addition, it is developing a service-level indicator that includes a time component. The IRS has also developed a new formula for its LOS measure which it has renamed Assistor LOS. However, this measure still includes some categories of automated calls.

The IRS did not specifically address whether it would implement our recommendation to have a separate service-level indicator for automated calls, or our recommendation on providing a cost-per-call indicator, although it did state that program costs can be readily related to quantity measures.

Office of Audit Comment: The Office of Audit will continue to work with the IRS to identify the actions and schedule for improving the GPRA quantity indicators. The IRS' response provided some indication of the planned actions; however, further clarity is needed for specific recommendations.

Better GPRA Quantity Indicators Are Needed for Toll-Free Telephone Service

Objective and Scope

We evaluated whether quantity indicators for toll-free telephone service communicate progress towards strategic goals.

This review was performed as part of our Fiscal Year (FY) 2001 emphasis area focusing on customer service activities. Our overall objective was to determine whether the Internal Revenue Service's (IRS) annual performance plans for measuring the quantity of toll-free telephone service provide an effective framework to communicate its progress towards meeting strategic goals and objectives as required by the Government Performance and Results Act of 1993 (GPRA).¹

To assess the quantity indicators for the IRS' toll-free telephone service, we reviewed documentation of its strategic planning efforts, reviewed documentation of industry best practices, and interviewed IRS management officials responsible for the toll-free telephone operations. We did not review the accuracy of the IRS' reported data nor did we review any procedures that the IRS may have in place to verify its data.

We performed work at the Wage and Investment (W&I) Division's Joint Operations Center in Atlanta, Georgia, and at the W&I Division's and Small Business/Self-Employed (SB/SE) Division's offices in New Carrollton, Maryland. Our review was conducted between December 2000 and April 2001 and was performed in accordance with *Government Auditing Standards*.

Details of our objective, scope, and methodology are presented in Appendix I. Major contributors to this report are listed in Appendix II.

¹ Pub. L. No. 103-62, 107 Stat. 285.

Better GPRA Quantity Indicators Are Needed for Toll-Free Telephone Service

Background

The GPRA required federal agencies to develop strategic plans and goals for delivering high quality products and services.

The Congress enacted the GPRA to assist in ensuring that the federal government delivers better results to its taxpayers. Information developed under the GPRA is also intended to help the Congress in decision making.

To assist federal agencies in meeting their missions, the GPRA requires them to prepare multi-year strategic plans for how they will deliver high-quality products and services to the American public. These plans must include a mission statement and be supported by annual performance plans that set goals for the fiscal year that will help to achieve long-term strategic goals. The annual plans must also include indicators to measure progress towards the annual goals. According to the GPRA, a major purpose of these indicators is to inform the President, the Congress, and other interested parties of the expected level of achievement for the program or activity.

The IRS' mission was revised in 1998 to place a greater emphasis on customer service. This new mission is to "Provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all." The IRS' toll-free telephone system is a cornerstone of its customer service operations, and the IRS Commissioner has defined top quality service to include improving access to this system.

To support its mission, the IRS established the following two FY 2001 goals for the toll-free telephone system:²

- "Increase ability to meet customer account service expectations."

² The first goal was established by the SB/SE Division, and the second goal was established by the W&I Division. The Customer Account Service functions of these two operating divisions share responsibility for the toll-free telephone system.

Better GPRA Quantity Indicators Are Needed for Toll-Free Telephone Service

- “Meet taxpayer demands for better traditional assistance services.”

The IRS has developed GPRA indicators to report on four aspects of its toll-free telephone service: quality of calls, quantity of calls, customer satisfaction, and employee satisfaction. Our review concentrated only on those indicators that address the quantity of calls.

The IRS has two quantity-related GPRA indicators: LOS and Toll-Free Telephone Workload.

The IRS uses two GPRA indicators for reporting on the quantity measure of its toll-free telephone services. The first of these is level of service (LOS), which is the percentage of total calls attempted that are answered.³ The second is Toll-Free Telephone Service Workload which is comprised of the following two components:

- TeleTax⁴ and Toll-Free Automated Calls Answered
- Assistor⁵ Calls Answered

Despite the IRS’ mission and the goals of the divisions providing the toll-free telephone service, customers are not receiving good toll-free telephone service. In the IRS Commissioner’s April 3, 2001, testimony before the Subcommittee on Oversight of the House Committee on Ways and Means, he stated that about a third of the calls do not get through and the IRS’ current level of telephone service is “unacceptable.”

The IRS recognizes the need to further improve toll-free telephone service, and some progress has occurred in the past year. A change in the telephone system technology now allows more calls to be initially sent to automated services through TeleTax. This enhancement resulted in over six million more calls being answered in FY 2001 through March 24, 2001, when compared to the same time period for FY 2000. The following table provides a comparison of the service provided on the

³ LOS is computed by dividing the total number of calls answered by the total number of calls attempted.

⁴ TeleTax is an IRS toll-free telephone system that gives taxpayers access to automated tax topics and automated refund information.

⁵ A Customer Service Representative.

Better GPRA Quantity Indicators Are Needed for Toll-Free Telephone Service

TeleTax line and the three customer account service toll-free telephone lines.⁶ The comparison covers the first 6 months of FY 2000 and FY 2001.

Toll-Free Telephone Service on TeleTax and the Three Customer Account Service Lines through March 24 of Each Fiscal Year

Routing toll-free calls to automation resulted in more total calls being answered in FY 2001.

| | <u>FY 2000</u> | <u>FY 2001</u> |
|--|-----------------------|-----------------------|
| 1. Call Attempts to the 3 Customer Account Service Lines | 41,246,681 | 29,313,894 |
| 2. Less: Busy Signals | 8,993,451 | 5,899,744 |
| 3. Calls Available to Answer | 32,253,230 | 23,414,150 |
| 4. Less: Abandoned Calls | 7,351,420 | 6,506,189 |
| 5. Total Calls Answered by the 3 Customer Account Service Lines | 24,901,810 | 16,907,961 |
| 6. Less: Automated Calls Answered | 8,880,084 | 2,149,511 |
| 7. Customer Service Representative Calls Answered | 16,021,726 | 14,758,450 |
| 8. LOS on the 3 Customer Account Service Lines (line 5 divided by line 1) | 60.37% | 57.68% |
| 9. TeleTax Calls Answered | 21,559,691 | 35,843,177 |
| 10. Total Calls Answered (line 5 plus line 9) | 46,461,501 | 52,751,138 |

Source: IRS Weekly Snapshot Report, March 24, 2001

⁶ These three telephone lines are:

- **1-800-829-1040** for tax law inquiries.
- **1-800-829-8815** for questions regarding notices, letters, or bills received from the IRS.
- **1-800-808-4262** for inquiries on the status of a tax refund.

Better GPRA Quantity Indicators Are Needed for Toll-Free Telephone Service

This table shows that Customer Service Representatives (CSRs) answered almost 1.3 million fewer calls in FY 2001 than during the same time period in FY 2000. This may have occurred as a result of the less complex calls previously handled by CSRs being diverted to automated services.

Results

The GPRA quantity indicators used by the IRS do not provide sufficient information nor do they fully comply with OMB guidance.

The GPRA quantity indicators used by the IRS for its toll-free telephone service do not, by themselves, provide sufficient information to determine whether the IRS is accomplishing its mission to provide taxpayers with top quality service. They also do not fully comply with the guidance for implementing the GPRA provided by the Office of Management and Budget (OMB).⁷ The most critical areas where information is lacking are:

- The real taxpayer experience is not addressed (i.e., how long customers wait to receive assistance).
- Service level data is not presented separately for CSR-answered calls and automated-answered calls.
- The IRS' cost of answering calls is not addressed.
- Separate data is not reported for the three CAS toll-free telephone lines.

The current IRS GPRA quantity indicators for toll-free telephone service do provide some useful information. For example, the LOS compares the number of customers who received an answer from a CSR, or through automation, to the total number of customers who tried to call the IRS. The Toll-Free Telephone Service Workload measure can be used as a basis for

⁷ *Preparation and Submission of Strategic Plans, Annual Performance Plans, and Annual Program Performance Reports* (OMB Circular No. A-11, Part 2, July 1999).

Better GPRA Quantity Indicators Are Needed for Toll-Free Telephone Service

Better information on actual taxpayer experience and associated cost data is needed.

comparison with the number of calls answered in prior fiscal years.

However, the GPRA indicators should facilitate an assessment of whether performance goals, in this case meeting taxpayer expectations and demands for toll-free telephone service, have been achieved. Toll-Free Telephone Service Workload does not address these goals, and LOS only addresses a portion (i.e., access to the system) of them. Furthermore, neither of these indicators implements OMB's guidance to tie cost to programs. Without better information on the actual taxpayer experience and associated cost data, the usefulness of these GPRA indicators to the Congress, as well as IRS management, is diminished.

The IRS has already recognized some of the weaknesses with its current GPRA quantity indicators. In a briefing for the IRS Commissioner on January 17, 2001, W&I Division management recommended eliminating LOS as an indicator in FY 2002 and establishing new indicators, which align with their strategic direction and goals. Seven new quantity indicators, some containing as many as three separate calculations, were proposed. However, none of the proposed indicators includes a cost component.

Improved GPRA Quantity Indicators Are Needed for Effective Planning and Budget Allocation for the Toll-Free Telephone System

The IRS' traditional LOS indicator does not provide a useful measure of actual taxpayer service.

The LOS indicator traditionally used by the IRS to assess the quantity of service provided to taxpayers on its toll-free telephone system does not provide a useful measure of the actual service received by taxpayers. As shown in the table on page 4 of this report, the LOS reported by the IRS declined in FY 2001 although the IRS answered significantly more taxpayer calls when both automated and CSR calls are counted.

Additional concerns about the LOS measure were raised in a July 14, 2000, briefing to the IRS Commissioner.

Better GPRA Quantity Indicators Are Needed for Toll-Free Telephone Service

W&I Division management stated that the LOS does not measure the following factors, thereby not giving a full picture of the customer's experience:

- The abandoned rate using automation.
- The abandoned rate while waiting in the queue.⁸
- The length of the wait in the queue to talk with a CSR.
- The length of time talking with a CSR.

The above factors would be important for both the W&I and SB/SE Divisions in their internal management of the IRS' toll-free telephone system. Of these, however, we believe that only a measure of the length of the taxpayer's wait before speaking with a CSR is necessary for the GPRA quantity indicators. Such an indicator ties in closely with the IRS' mission of providing top quality service to taxpayers. It also provides the IRS with a baseline against which they can measure efforts to improve service to taxpayers.

However, to improve the GPRA quantity indicators, several enhancements are needed.

The indicator proposed by W&I Division management needs to more realistically reflect the standards for government organizations

Assistor Response Level provides a better GPRA indicator than LOS.

A significant new toll-free quantity indicator recommended to the IRS Commissioner by W&I Division management is the Assistor Response Level (ARL).⁹ The ARL is comparable to an indicator used in the private sector called Service Level. According to a guide¹⁰ on call center management, this type of measure ties together the resources needed to get the desired

⁸ A queue is a place that holds callers until an IRS representative becomes available.

⁹ The percentage of customers who started receiving service within a specified period of time.

¹⁰ Brad Cleveland and Julia Mayben, *Call Center Management on Fast Forward: Succeeding in Today's Dynamic Inbound Environment*, (Annapolis: Call Center Press 1997), 25-27.

Better GPRA Quantity Indicators Are Needed for Toll-Free Telephone Service

results as well as gives the clearest indication of what callers experience when they attempt to call an organization.

The IRS named the new indicator ARL, rather than Service Level, to prevent confusion with the current LOS indicator. We concur with using an appropriately defined form of ARL (as described in this report) as a GPRA quantity indicator for toll-free telephone service.

In an effort to set a “best in class” goal, W&I Division management has also recommended that the ultimate goals for ARL should be a 90 percent service level within 30 seconds¹¹ for calls involving taxpayer accounts, and an 85 percent service level within 30 seconds for calls involving tax law questions. However, it is anticipated that it will take the IRS several years to reach these levels. The baseline for FY 2000 was only 31 percent in 30 seconds.¹²

The standard ARL goal for government agencies is a target percentage of calls answered within 2 to 5 minutes.

While competitive industries tend to set service level goals for answering calls within a 15 to 30 second range, a more common service level goal for government organizations is based on answering a set percentage of calls within 2 to 5 minutes. A guide on call center management stresses the need to focus on a service level objective that can be realistically achieved and comments that “...some of these organizations do a...good job of hitting these objectives *consistently*, a lesson many with more lofty goals could use.”¹³

Better information is needed for management analysis

Cost data is an important part of the GPRA process.

Neither the IRS’ current two GPRA quantity indicators for toll-free telephones nor the proposed ARL indicator provide additional significant information. The OMB guidelines for implementing GPRA state that plans should not “...skimp on what is measured, resulting in a

¹¹ Ninety percent of all calls would be answered within 30 seconds.

¹² The IRS has not developed separate baselines for calls involving taxpayer accounts and calls involving tax law questions. Hence, this baseline is for both types of calls combined.

¹³ Cleveland and Mayben, 38-39.

Better GPRA Quantity Indicators Are Needed for Toll-Free Telephone Service

narrowly-drawn or fragmented picture of performance.” In addition, they emphasize that “Agencies should strive to include goals or indicators for unit cost, even if only approximate costs can be estimated.”

We consider the following information as vital to both the IRS and the Congress for determining the adequacy of service to taxpayers and for basing budget decisions:

- The service provided to taxpayers via automated service.
- The service provided to taxpayers via CSRs.
- The costs of providing each of these two services.

Separate reporting for automated-answered calls and CSR-answered calls is necessary to accurately reflect actual taxpayer experience

Taxpayers using the automated telephone service receive a different service level than taxpayers speaking with CSRs.

The service level the IRS provides to taxpayers selecting automated telephone services varies from that provided to taxpayers calling to speak with a CSR. When calling the IRS’ toll-free “1040 line,”¹⁴ for example, the first menu option is automated refund information. If the taxpayers desire another type of assistance, they must go through several more menu options. Once they pick a topic, the first option offered is also recorded information on that topic. Thus, taxpayers calling to speak with a CSR will spend more time in the menu system.

Separate indicators are needed for automated and CSR calls to present an accurate picture of taxpayer experience.

According to the guide on call center management previously mentioned in this report,¹⁵ a service level indicator provides a “stable target for planning and budgeting” and provides a basis for determining such things as how many staff are needed. Without separate indicators for automated and CSR calls, the main function of the service level indicator would be negated.

Furthermore, the new ARL quantity indicator includes a time period for taxpayer assistance. If automated calls

¹⁴ This is one of the IRS’ three CAS toll-free lines used primarily for tax law questions.

¹⁵ Cleveland and Mayben, 25.

Better GPRA Quantity Indicators Are Needed for Toll-Free Telephone Service

The IRS does not have a GPRA indicator for toll-free telephone service that ties costs to services rendered.

were not separately measured, however, the ARL would present an inaccurate picture of the length of time that taxpayers are required to wait to speak with a CSR.

Actual costs of automated and CSR calls are necessary for planning purposes

Currently, the IRS has no GPRA indicators for toll-free telephone services that tie its costs to the services that are delivered. One important aspect of the GPRA is to have agencies tie their budgets to their program goals. In fact, one requirement of annual plans is that budget resources must be aligned with performance goals. However, a January 2001 GAO report¹⁶ on the IRS' toll-free telephone service stated that the "IRS does not establish a long-term telephone customer service goal reflecting the needs of taxpayers and the costs and benefits of meeting that goal...." Furthermore, the Chair of the Senate Governmental Affairs Committee recently stated that the Committee will be holding agencies accountable for results and that the best way to achieve accountability is by tying the agencies' budgets to performance objectives.

The IRS' FY 2000 budget for providing toll-free telephone services exceeded \$346 million in salaries and benefits alone and included 8,561 FTE. For FY 2001, that budget increased to \$385 million, which included 8,729 FTE. While government standards require reporting full costs,¹⁷ not all costs are available for toll-free telephone service.¹⁸ However, OMB guidance states that "Agencies should strive to include goals or

¹⁶ Report to the Chairman, Subcommittee on Oversight, Committee on Ways and Means, House of Representatives on IRS Telephone Assistance – Opportunities to Improve Human Capital Management (GAO-01-144, dated January 2001).

¹⁷ Statement #4/Managerial Cost Accounting Concepts and Standards for the Federal Government (OMB, July 31, 1995) requires reporting full costs.

¹⁸ Another current Treasury Inspector General for Tax Administration audit (*Estimate of the Internal Revenue Service's Costs of Providing Toll-Free Telephone Service* [Audit Number 200130016]) is addressing this issue.

Better GPRA Quantity Indicators Are Needed for Toll-Free Telephone Service

indicators for unit cost, even if only approximate costs can be estimated.”¹⁹

A cost-per-call analysis would provide a linkage between program goals, as well as assist IRS management and the Congress in making decisions about future investments in the toll-free telephone system.

There is a reason why LOS is used, but there are serious effects of not using better indicators

We questioned the reasons for using LOS as a GPRA indicator even though it provides insufficient information. W&I Division management stated that it was a measure that had been historically used by the IRS and, thus, provided some basis of comparison from year to year.

Current GPRA indicators tell nothing about how long taxpayers wait for toll-free telephone service.

The current GPRA quantity indicators communicate nothing about the effect on individual customers or the cost of either automated or CSR service. For example, these indicators do not show how long customers wait to speak with a CSR or how long they wait to receive automated assistance. Awareness of significantly shorter wait times for automated service has the potential to move more calls to the less expensive alternative of automation. Furthermore, the absence of cost-per-call data does not provide either IRS management or the Congress with information on whether actions being taken to improve toll-free telephone service are affecting the cost per CSR-answered call or automated calls.

Recommendations

Several actions need to be taken to improve GPRA indicators.

To assist the IRS in complying with the GPRA and to better reflect the taxpayer experience, the CAS Directors for the W&I and SB/SE Divisions need to:

¹⁹ OMB Circular No. A-11, 493.

Better GPRA Quantity Indicators Are Needed for Toll-Free Telephone Service

1. Develop a Service Level quantity indicator for CSR calls that reflects a more realistic level of anticipated service for a government organization.
2. Provide separate Service Level indicators for automated, versus CSR-answered, calls.
3. Develop a Cost-per-Call indicator. A methodology for calculating this indicator would be to divide the FTE and telecommunications costs by the total calls answered.

Management's Response: For Recommendation 1, the IRS agreed that a measure that quantifies the percentage of calls answered within a target time could be a useful measure. To this end, it is currently gathering data for this measure and will develop a set of targets for FY 2003. The response did not specify whether the IRS will continue to use the 30-second target time that it is currently measuring; however, the response did state that the IRS disagreed with using a benchmark of up to 5 minutes.

In responding to Recommendation 2, the IRS stated that automated and assistor service each requires an individual measure. Further, it stated that it has already changed its LOS measure to an Assistor LOS, which provides a measure of the taxpayer's ability to obtain assistor services when the taxpayer wants to obtain them. The IRS' response did not address the portion of our recommendation related to providing an automated LOS GPRA indicator.

The IRS' response to Recommendation 3 stated that program costs can be readily related to quantity measures. The IRS provided a table of costs including a cost-per-call measure in its response.

Office of Audit Comment: The Office of Audit will continue to work with the IRS to identify the actions and schedule for improving the GPRA quantity indicators.

The IRS' response provided some indication of the planned actions; however, further clarity is needed for specific recommendations. Specifically, the IRS'

Better GPRA Quantity Indicators Are Needed for Toll-Free Telephone Service

response to Recommendation 1 did not clarify whether the anticipated new measure will be used as an externally-reported GPRA measure. As stated in this report, we believe that it is important to use this as a GPRA measure to give a clear indication of what taxpayers experience when they attempt to call the IRS. In regard to setting the time standard at a level more commensurate with a government organization, in part, our reasoning is that setting the standard on par with for-profit industries can, for the near term, lead to an unrealistic performance gap to overcome. Statistics from the IRS through July 21, 2001, of FY 2001 show that only 27.73 percent of account calls and only 53.05 percent of tax law calls were answered within the 30 seconds selected by IRS management. Clearly, the IRS has a long way to go to meet its goals of answering 90 percent and 85 percent, respectively, of these calls within 30 seconds.

As with Recommendation 1, the IRS' response to Recommendation 2 was unclear as to whether the new Assistor LOS is intended to be a GPRA measure. Consequently, we contacted IRS personnel to determine if the Assistor LOS was fully implemented or if there was a future planned implementation date. As part of the IRS' reply to our inquiry, we were provided a copy of the formula for this indicator. Included in the formula are calls that are forwarded to an automated system when the IRS telephone system is too overloaded to accept more calls being routed to a CSR. In those cases, the taxpayer is given a choice of calling back or using an automated system. We do not believe that the inclusion of these calls is an appropriate separation of CSR and automated call reporting. For example, IRS reports for FY 2001 (through March 2, 2001), using the prior LOS formula, show an LOS of 57.94 percent, down about 7.5 percent from the prior year. Following the change to the new Assistor LOS, the March 9, 2001, reports show an Assistor LOS of 65.5 percent, up about 6 percent from the prior year.

The IRS' response to Recommendation 3 does not address providing a cost-per-call indicator as a GPRA

Better GPRA Quantity Indicators Are Needed for Toll-Free Telephone Service

measure. Even though cost information is available after inquiry, we strongly believe that the GPRA cost and performance measure combination is essential to improving service and making decisions.

GPRA Quantity Indicators Should Be Revised to Include Only the Three Main Toll-Free Telephone Lines

Service to taxpayers is overstated by including other toll-free lines with the CAS lines in the GPRA indicators.

In addition to the three CAS lines, generally referred to by the IRS as its “Customer Service Toll-Free,” the GPRA LOS indicator includes two additional lines that are provided for ordering tax forms and handling overdue tax payments. The management and budget responsibility for the three main toll-free telephone lines rests with the CAS functions in the W&I and SB/SE Divisions. However, neither of the other two toll-free lines reported in the GPRA LOS calculation is a CAS responsibility.

The two current GPRA quantity measures for toll-free telephone service do not include the same telephone lines.

The IRS’ FY 2001 data, through March 24, 2001, shows that the LOS that would be reported under GPRA was 61 percent. During the same period, however, the LOS for the 3 CAS toll-free telephone lines that taxpayers use to call for account, tax law, and refund information was only 58 percent. Therefore, LOS on the CAS toll-free lines was actually less than the GPRA indicator.

LOS calculations are derived by dividing the total number of *calls answered* by the total number of calls attempted. However, the GPRA workload indicator of *calls answered* also includes many toll-free lines, such as the criminal investigation line and various administrative lines, which are not included in the GPRA LOS calculation. As with the GPRA LOS calculation, these lines are not within the management or budgetary responsibility of the CAS functions.

OMB guidance states that:

“The annual plan should be directly linked to the agency’s budget. The

Better GPRA Quantity Indicators Are Needed for Toll-Free Telephone Service

performance goals, particularly the performance target levels, are set based on the funding expected to be available to achieve the goals.”

Including toll-free telephone lines that are budgeted by other functional areas as part of the GPRA quantity indicators erodes the connection between budget and performance that is an important aspect of the GPRA process. Furthermore, it inaccurately presents results to both the Congress and senior IRS management.

IRS management informed us that they continue using the LOS indicator because it has been historically used. While we believe that it is likely that the structure of the indicators comes from a similar historical usage pattern, the inclusion of other toll-free lines distorts the actual taxpayer experience in attempting to receive detailed information regarding customer account services.

Recommendation

To add value to the GRPA quantity indicators, the CAS Directors for the W&I and SB/SE Divisions should:

4. Ensure that the GPRA quantity indicators for toll-free telephone service report only on the three main customer service toll-free telephone lines.

Management’s Response: The IRS agreed to revise the GPRA quantity indicators in FY 2002 to include only the three primary customer service toll-free telephone lines.

Conclusion

Current GPRA quantity indicators for toll-free telephone service need improvement to provide a clear picture of service to taxpayers.

The W&I and SB/SE Divisions of the IRS have developed numerous indicators to evaluate the service provided by the toll-free telephone system. However, those selected as GPRA quantity indicators do not provide a clear picture of the service received by taxpayers. In addition, they do not provide any

Better GPRA Quantity Indicators Are Needed for Toll-Free Telephone Service

connection with the cost of providing toll-free services to taxpayers.

Improved GPRA indicators are needed to focus on actual taxpayer experience and to clarify the actual costs of providing the toll-free telephone service to taxpayers.

Better GPRA Quantity Indicators Are Needed for Toll-Free Telephone Service

Appendix I

Detailed Objective, Scope, and Methodology

The overall audit objective was to determine whether the Internal Revenue Service's (IRS) annual performance plans for the *quantity* measurement of toll-free telephone service provide a framework to communicate the progress towards meeting strategic objectives and goals in compliance with Government Performance and Results Act of 1993 (GPRA)¹ requirements.

To accomplish our objective, we:

- I. Identified the specific GPRA measures that IRS management had designated for assessing the *quantity* aspect of its toll-free telephone system.
- II. Reviewed the annual performance plans for the Wage and Investment and Small Business/Self-Employed Divisions to determine to what extent the annual performance goals and measures described the performance for subsequent comparison with actual performance.
 - A. Determined whether the performance measures adequately indicated progress towards performance goals.
 - B. Evaluated whether annual performance goals were objective, measurable, and quantifiable.
 - C. Identified whether outcome goals were included when possible.
- III. Determined whether the annual performance goals were linked to the strategic goals for the *quantity* of toll-free telephone service.
- IV. Determined whether the GPRA *quantity* measures for toll-free telephone service provided IRS management and the Congress with sufficient information on which to base budget decisions and to determine the adequacy of service to taxpayers.

¹ Pub. L. No. 103-62, 107 Stat. 285.

**Better GPRA Quantity Indicators Are Needed
for Toll-Free Telephone Service**

Appendix II

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**Better GPRA Quantity Indicators Are Needed
for Toll-Free Telephone Service**

Appendix III

Report Distribution List

Commissioner N:C
Deputy Commissioner N:DC
Deputy Commissioner, Small Business/Self-Employed Division S
Deputy Commissioner, Wage and Investment Division W
Director, Customer Account Services, Small Business/Self-Employed Division S:CAS
Director, Customer Account Services, Wage and Investment Division W:CAS
Director, Accounts Management, Wage and Investment Division W:CAS:AM
Acting Director, Joint Operations Center W:CAS:JOC
Director, Organizational Performance Division N:CFO:OP
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Director, Office of Program Evaluation and Risk Analysis N:ADC:R:O
Chief Counsel CC
National Taxpayer Advocate TA
Office of Management Controls N:CFO:F:M
Audit Liaisons:
 Customer Account Services, Small Business/Self-Employed Division S:CAS
 Customer Account Services, Wage and Investment Division W:CAS

**Better GPRA Quantity Indicators Are Needed
for Toll-Free Telephone Service**

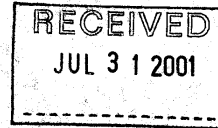
Appendix IV

Management's Response to the Draft Report




DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

July 27, 2001



MEMORANDUM FOR TREASURY INSPECTOR GENERAL
FOR TAX ADMINISTRATION

FROM: Charles O. Rossotti 
Commissioner of Internal Revenue

SUBJECT: Response to Draft TIGTA Audit Report: "Better GPRA
Quantity Indicators Are Needed for Toll-Free
Telephone Service" (Reference No. 200030036)

Summary

One of IRS' major goals is to improve our service to taxpayers over our toll-free telephone lines. Our inability to deliver this basic service was a contributing factor to the public's lack of confidence in the IRS during the 1990s. During that time, up to 80 percent of taxpayer calls were met with a busy signal and according to Roper Surveys, the public's rating of the IRS declined to an all-time low in 1998.

We are improving access to our toll-free lines. For example, we provided extended hours of service during the filing season and put more assistants on the telephones at peak hours, rather than just during normal business hours. The first of the Business Systems Modernization projects, Customer Communications 2001, was deployed in July 2001 and will greatly help us improve the level of telephone service. Eventually, we want our telephone service levels to be on par with what the public receives from the best private and public sector organizations.

A key element of our improvement process is the development and deployment of balanced performance measures. To this end, we appreciate TIGTA's recommendations contained in the audit report. We are, in fact, already implementing many of the recommendations to improve our quantity indicators. But at the same time, we must recognize that there is no single measure that will tell us whether the IRS is providing adequate taxpayer service over its toll-free telephone lines.

Better GPRA Quantity Indicators Are Needed for Toll-Free Telephone Service

2

A measure quantifying the percentage of calls answered within a target time is a commonly used telephone service measure. And we agree with TIGTA that it could be a useful measure for the IRS. Already, we capture this information and use it as a supplementary diagnostic measure. However, we believe we must gain more experience and data before we have information reliable enough to set this as a performance goal in our performance plan. We expect to perform this analysis in FY 2002 and be prepared to set a goal for FY 2003.

We do not agree with TIGTA's conclusion that in keeping with the Government Performance and Results Act (GPRA), the three quantity measures in our existing performance plan fail to provide an adequate measure of services delivered.

These measures show the total quantity of services delivered to taxpayers, separated appropriately between automated and assistor calls. These quantities can be readily compared with program costs, as shown in this response. In addition, the level of service percentage provides a measure of the taxpayer's ability to obtain assistor services when the taxpayer wants to obtain them. This measure takes into account both busy signals and callers who abandon because of wait time.

It is also important to note that the IRS does not consider quantity measures in isolation, but as part of our entire balanced measures system. This is a fundamental principle of the IRS performance measurement process and is required by Treasury Regulation 801 that defines how balanced measures must be administered.

In summary, there is no single measure that meaningfully measures the performance of IRS telephone service. The measures currently included in the IRS performance plan capture the quantity of service provided and can readily be compared to program costs. However, the addition of a measure showing percentage of calls answered within a target time, once adequately supported by experience, can be a useful complementary measure.

Response

Through FY 1997, IRS telephone service was so overloaded that busy signals were the predominant concern. Often, even automated systems could not be readily accessed. For this reason, a rudimentary measure called "level of access" was employed, which was simply the percentage of callers who connected.

Because of numerous improvements made to our telephone systems, simple access is no longer a major problem. Busy signals to date in FY 2001 averaged only 2.3 percent of calls. Nearly all callers now have almost immediate access to

Better GPRA Quantity Indicators Are Needed for Toll-Free Telephone Service

3

automated services, although some callers may have to wait to receive assistor service.

A major part of the strategy for improving telephone service is to automate as many calls as feasible, using voice response technology. And we are making progress on this goal. As of May 1, 2000, callers received a voice prompt immediately after being connected that allowed them to select automated refund information. This enhancement was not reflected in the TIGTA chart comparing toll-free telephone service through March 24 of FY 2000 and FY 2001. Therefore, TIGTA's data was not complete:

Table 1: Toll Free (1040, 8815,4262) Telephone Service Levels

| Measure | FY 2000 | FY 2001 |
|--|-------------------|-------------------|
| Assistor Calls Answered | 16,021,726 | 14,758,450 |
| Automated Calls Answered – TRIS | 8,880,084 | 2,149,511 |
| Automated Calls Answered – Sent to TeleTax | | |
| - Tax Law | 366,229 | 431,764 |
| - Refund | NA | 12,271,460 |
| TOTAL | 25,268,039 | 29,611,185 |

Routine inquiries were answered through automation, over 5.5 million more than the previous year. Although Customer Service Representatives (CSRs) answered fewer calls, the calls available to the assistors were more complex.

The voice prompt change, and others planned through the Customer Communications 2001 project, will increase the number of callers who can obtain the information they need from the automated systems. This will, in turn, free up assistors to help other taxpayers with complex inquiries.

For these reasons, and as TIGTA suggested, the IRS separately reported quantity measures for automated calls and assistor calls. The purpose of telephone service is to provide information taxpayers need through either automated or assistor service; each requires an individual measure.

Taxpayers obtaining information from an automated source make the most efficient use of our telephone service. The number of automated calls answered measures this. If taxpayers need assistor service, they should also be able to obtain it. And this is measured by the number assistor calls answered and by the assistor level of service. On the other hand, if we can reduce the need for taxpayers to call an IRS assistor – whether by providing clearer notices, automated telephone service, or Internet refund access – this should be reflected in the performance measures.

Better GPRA Quantity Indicators Are Needed for Toll-Free Telephone Service

4

In this context, the IRS quantity measures serve the following purposes:

Table 2: Quantity Measures

| Measure | Purpose |
|---------------------------|---|
| Automated calls answered | Number of taxpayers receiving automated Service |
| Assistor calls answered | Number of taxpayers receiving assistor service |
| Assistor level of service | Percentage of taxpayers requesting assistor Service who received it |

The IRS performance plan and actual results to date are summarized in the following table, which also shows program costs. As is noted, program costs can be readily related to quantity measures. We have not separated out automated service from assistor service costs because total program costs are predominantly driven by assistor costs. This is the reason that it is clearly economical where possible to increase the percentage of automated calls.

As shown in Table 3, the unit cost of providing automated and assistor service to taxpayers is projected to decline by 7 percent from FY 2000 to FY 2001 because of our success in increasing the number of automated calls answered. Our plan to improve the level of service to a more acceptable level over the coming years is based on both decreasing the denominator (number of assistor calls requested) and slightly increasing the numerator (number of assistor calls answered).

Better GPRA Quantity Indicators Are Needed for Toll-Free Telephone Service

5

Table 3: Toll Free Telephone Service Balanced Measures

| Measure | FY 2000 Actual | FY 2001 Plan | Actual FY 2001 (through 6/16/01 & projected through balance of FY 01) |
|---|----------------|--------------|--|
| Customer Satisfaction | 3.46 | 3.58 | 3.46 |
| Business Results | | | |
| Quantity (in millions) | | | |
| Automated Calls Answered | 49.7 M | 67.8 M | 63 |
| Assistor Calls Answered | 32.9 M | 32.7 M | 31 |
| Total Calls Answered | 82.6 M | 100.5 M | 94 |
| Assistor Level of Service % | 59% | 63% | 62% |
| Quality | | | |
| Toll-free tax law quality | 73% | 74% | 74% |
| Accounts tax law quality | 60% | 63% | 68% |
| Employee Satisfaction | 52% | 55% | 55%** |
| Program Costs | \$393.8M | \$414.5M | \$417M |
| IS Costs* | \$70M | \$70M | \$70M |
| Facilities Costs | \$27.2M | \$27.2M | \$27.2M |
| Total Costs | \$491M | \$511.7M | \$514.2M |
| Total cost per call Answered | \$5.94 | \$5.09 | \$5.47 |

*Information systems costs include telecommunications costs as well as other information systems costs supporting the telephone toll-free service

**Data through FY 2000

The assistor level of service takes into account the taxpayer who is physically blocked from obtaining service – and taxpayers who abandon the call while waiting in the queue. The major driver of the percentage level is the percentage of taxpayers who abandon their phone call while waiting. This variable is directly related to wait time.

As we gain more experience, it will be valuable to set targets for the percentage of calls answered within target time; TIGTA also makes this recommendation. However, this target must be carefully set based on experience and appropriate benchmarks with other organizations. We are currently gathering appropriate data for this measure (we are calling it the Assistor Response Level) and will develop a set of targets for FY 2003. Since there is little or no wait for automated service, automated calls will not be included in calculating this measure. More detail on IRS performance indicators is included in the IRS Annual Performance Plan and on the internal web site for the joint operations center.

Better GPRA Quantity Indicators Are Needed for Toll-Free Telephone Service

6

However, we differ with TIGTA on a number of other key findings and recommendations. In particular, we do not agree that the IRS should use as benchmarks wait times of up to five minutes, simply because they may be used as standards by some government agencies.

We do not accept the notion that government service should always be dramatically inferior to what the same taxpayers receive in the private sector. Modernization of the IRS is premised in large measure on the view that the public today has the legitimate expectation that the IRS will do its job in a manner as effective as high-quality private and public sector organizations. We must never forget that everyone who is a customer of a credit card or catalog sales company is also a customer of the IRS. It is incumbent upon us to meet taxpayer expectations.

"Taxpayer experience" is also much broader than TIGTA's characterization. Taxpayer experience is related to a number of variables, including not only access and wait time, but also the taxpayer's experience when talking to an assistor. This experience in turn is made up of a number of variables, including efficiency, courtesy and accuracy. The customer satisfaction measure assesses them. In addition to the overall measure of customer satisfaction, a number of diagnostic details are derived from the surveys that capture this data and are helpful in improving service. We know that wait time is a significant factor in customer satisfaction, and is another reason that developing targets for wait time is a valuable thing to do.

I would like to address one final item in the TIGTA draft audit: specialized telephone assistance lines. The quantity reports for the telephone service were specifically designed to capture and illustrate a variety of services that we provide our customers. Over the past eight years, the IRS aggressively expanded the range of toll-free telephone services that it offers its customers. We recognized that we could reduce customer burden, increase our level of responsiveness, and increase efficiency by offering toll-free service for specialized needs. These specialized services cover such activities as providing access to the taxpayer advocate, resolving under-reported income issues, providing assistance to resolve outstanding tax liabilities and return filing.

Collecting and reporting relevant telephone performance statistics for these services is a true reflection of the aggregate service that we are providing to all of our customers. We capture this data and report it to a wide range of internal and external stakeholders that have specific interests in a particular segment of service. Reporting in this manner is consistent with past practices.

Better GPRA Quantity Indicators Are Needed for Toll-Free Telephone Service

7

In addition, several of the specialized services share the same resource and support structure with our three primary lines for Customer Account Services. The enterprise network supports the specialized product lines; employees work in the same facility and often switch from performing one service to another based on customer need. Following the recommendation in your audit report, we plan to further clarify the reporting of toll-free telephone activities next fiscal year. In Fiscal Year 2002, we will base calculations for GPRA quantity indicators for Wage & Investment and Small Business/Self-Employed Customer Account Service on the three primary lines for tax law inquiries (1-800-829-1040), refund inquiries (1-800-808-4262) and notices, letter and bills (1-800-829-8815).

Conclusion

In summary, we believe that the IRS and TIGTA are committed to working together to improve the service we provide to taxpayers over our toll-free telephone lines. Key to our efforts is the ability to measure whether we are meeting our goals. This is, by no means, a simple process. There is no one measure that gives a true and meaningful measure of IRS telephone service performance. However, the measures currently included in the IRS performance plan capture the quantity of service provided and can readily be compared to program costs. Nevertheless, TIGTA makes some thoughtful and valuable recommendations in its report. Certainly, the addition of a measure showing percentage of calls answered within a target time, once adequately supported by experience, can be a useful complementary measure. Once again, we look forward to working with TIGTA to improving this critical service to America's taxpayers.